

No. 22- 114

**In the  
Supreme Court of the United States**

MARK ANTHONY BLOMMER,

*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*Respondent.*

**On Petition for a Writ of Certiorari to the  
United States Court of Appeals for the Ninth Circuit**

**PETITION FOR A WRIT OF CERTIORARI**

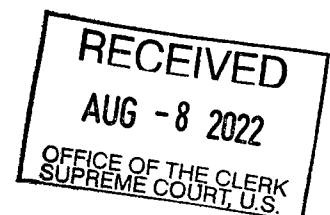
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## **QUESTIONS PRESENTED**

1. For a notice of deficiency to exist, must not said notices comply with the statutes?

2. If a taxpayer files a statement as instructed to by the Internal Revenue Service, is it lawful for the Internal Revenue Service to then file Form 1040 Substitutes for Return against a taxpayer. And is it lawful for the Internal Revenue Service to then create non statutory notices of deficiency based on those Form 1040 Substitutes for Return.

## **PARTIES TO THE PROCEEDINGS**

### **Petitioner**

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- Mark Anthony Blommer

### **Respondent**

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- Commissioner of Internal Revenue

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## LIST OF PROCEEDINGS

United States Court of Appeals for the Ninth Circuit

No. 20-73394

Mark Anthony Blommer, *Petitioner-Appellant*, v.  
Commissioner of Internal Revenue, *Respondent-Appellee*.

Date of Final Opinion: November 18, 2021

Date of Rehearing Denial: March 4 2022

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United States Tax Court

No. 469-20

Mark Anthony Blommer, *Petitioner* v.  
Commissioner of Internal Revenue, *Respondent*.

Date of Final Order: August 26, 2020

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United States Tax Court

No. 10900-19

Mark Anthony Blommer, *Petitioner* v. Commissioner  
of Internal Revenue, *Respondent*.

Date of Final Order: December 12, 2019

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## **OPINIONS BELOW**

The Opinion of the United States Court of Appeals for the Ninth Circuit was issued on November 18, 2021 (App.1a). The Order of the United States Tax Court of Dismissal for Lack of Jurisdiction was issued on July 31, 2020 (App.6a). These opinions were not designated for publication.



## **JURISDICTION**

Petitioner's petition for panel rehearing and rehearing en banc was denied on March 4, 2022. (App.3a) Petitioner invokes this Court's jurisdiction under 28 U.S.C. § 1254, having timely filed for a writ of certiorari within ninety days of the Ninth Circuit Courts judgment.



## **STATUTORY PROVISIONS**

- Disclosure, Privacy Act, and Paperwork Reduction Act Notice, Page 101 of the 2012 1040 instruction manual, referenced at (App.14a).
- 26 U.S.C. § 6011, General requirement of return, statement, or list, referenced at (App.16a).
- 26 U.S.C. § 6020, Returns prepared for or executed by Secretary, referenced at (App.17a)
- I.R.M. 5.1.11.7.7 (04-23-2014) IRC 6020(b) Authority (App.17a)
- 26 U.S.C. § 6065, Verification of Returns (App.18a)



### STATEMENT OF THE CASE

1. In section B of the Brief for Appellee, Appellee states “Mr. Blommer failed to file returns and pay income taxes for the years 2004 to 2006 and 2009 to 2012.” “Mr. Blommer did not file any income tax returns or pay income taxes for the years 2004 through 2006 and 2009 through 2012.”

Again, Petitioner states, that in accordance with the Disclosure, Privacy Act, and Paperwork Reduction Act, Petitioner filed statements for the taxable years 2004 through 2006 and 2009 through 2012, and all of Appellant’s statements are current. See the Disclosure, Privacy Act, and Paperwork Reduction Act Notice, which is on:

Page 75 of the 2004 1040 instruction Manual

Page 78 of the 2005 1040 instruction Manual

Page 80 of the 2006 1040 instruction Manual

Page 97 of the 2009 1040 instruction Manual

Page 94 of the 2010 1040 instruction Manual

Page 94 of the 2011 1040 instruction Manual

Page 101 of the 2012 1040 instruction Manual

which state:

“Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for...”

2. In footnote 2 of Section B Appellee states: “2 Because Mr. Blommer failed to file his income tax returns, the IRS prepared and executed substitute returns for him based upon its own examination. See I.R.C. § 6020(b).”

Counsel for the Commissioner claims the IRS prepared and executed form 1040 (see Respondent’s exhibit) based on its own examination, even though The Internal Revenue Manual states:

“5.1.11.7.7 (04-23-2014)

IRC 6020(b) Authority

The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b):

Form 940, Employer’s Annual Federal Unemployment Tax Return

Form 941, Employer’s Quarterly Federal Tax Return

Form 943, Employer’s Annual Tax Return for Agricultural Employees

Form 944, Employer’s Annual Federal Tax Return

Form 720, Quarterly Federal Excise Tax Return

Form 2290, Heavy Highway Vehicle Use Tax Return

Form CT-1, Employer’s Annual Railroad Retirement Tax Return

Form 1065, U.S. Return of Partnership Income”

3. I.R.C. Section 6065 states:

“Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.”

See MONEY magazine article March 1, 1988. [https://money.cnn.com/magazines/moneymag/moneymag\\_archive/1988/03/01/84339/index.htm](https://money.cnn.com/magazines/moneymag/moneymag_archive/1988/03/01/84339/index.htm)

The document(s) Appellant purports to be Notice(s) of Deficiency do not appear to be signed in accordance with I.R.C. Section 6065.

4. Regarding counsel for the Commissioner's claim the IRS has authority to file returns for Petitioner under I.R.C. § 6020(b) authority, counsel must be aware that according to the parallel table of authorities, I.R.C. § 6020(b) falls under Title 27 Alcohol, Tobacco products, and Firearms. What evidence does counsel have that Petitioner has engaged in such activities that fall under Title 27?

5. Petitioner chose to file statements as authorized by the Disclosure, Privacy Act, Paperwork Reduction Act notice due to the complexity of filing a return. In 1988 MONEY magazine (*see* App.14a) paid 50 different accountants to prepare tax returns for a hypothetical family, and there were 50 different results, if that's not enough MONEY asked 10 assistants 10 questions, the result being 45 out of 100 answers were incorrect. If 50 professional accountants can't agree on how to file a return, and the IRS can't even answer questions

correctly, how can the IRS much less a person to fill out complex returns under the penalty of perjury?



### **REASONS FOR GRANTING THE PETITION**

Based on the forgoing, what statute(s) gave the IRS the right to fill out form 1040 for petitioner? Petitioner believes there is none and believes there has been fraud on the court. What is this honorable courts innocent explanation for allowing said fraud in its court and basing it's ruling on such fraud?

Based on the forgoing Petitioner believes the Appeals court erred and requests this court dismiss for lack of jurisdiction on the ground that no statutory notice of deficiency and no statutory notice of determination was sent to petitioner for years 2004, 2005, 2006, and 2009 through 2012.

Despite Respondent's equivocations, Petitioner never received a statutory notice of deficiency and Petitioner never received a statutory notice of determination for the years in question therefor This Court should grant the Writ.



### CONCLUSION

For the reasons stated above in this petition, this Court should issue the writ of certiorari.

Respectfully submitted,

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AUGUST 3, 2022